Bill/Resolution No.: SB 2098	Amendment to:
Requested by Legislative Council	Date of Request: 12-31-90
Please estimate the fiscal impact of  X State general or special funds  In the following space note the fiscan measure:	Counties Cities
Narrative:	

The net effect of SB 2098, if enacted, is zero, because the Executive Budget Forecast assumes an early due date for May 1991 and 1993 monthly returns. This bill puts in place an early due date for all May returns, causing a shift in revenues from fiscal year 1993 to fiscal year 1992, the net effect of which is zero.

## State Fiscal Effect:

1991-92		1992-93		Biennium Total	
General Fund	Special Funds	General Fund	Special Funds	General _Fund	Special _Funds
Approx. +\$4,900,000	Approx. +\$800,000	Approx\$4,900,000	Approx\$800,000	Approx.	Approx.

## County and City Fiscal Effect:

1991-92		1992-	1992-93		Biennium Total	
Counties	Cities	Counties	Cities	Counties	Cities	

If additional space is needed, attach a supplemental sheet.

Date Prepared: 1-3-91

Signed \_

Typed Name Kathryn L. Strombeck

Department TAX

Phone Number 224-2770